

# TRIPURA GAZETTE

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## EXTRAORDINARY ISSUE

*Agartala, Friday, September 25, 2020 A. D., Asvina 3, 1942 S. E.*

**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

### GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2020 (Part-IV)

Dated, Agartala the 25<sup>th</sup> September, 2020.

#### NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Tripura State Goods and Services Tax (Seventh Amendment) Rules, 2020.
- (2) They shall come into force with effect from the 01<sup>st</sup> day of April, 2020.
- In the Tripura State Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

“Table

| Sl. No. | Section under which composition levy is opted | Category of registered persons  | Rate of tax   |
|---------|---|---|---|
| (1)     | (1A)  | (2)   | (3)   |
| 1.      | Sub-sections (1) and (2) of section 10        | Manufacturers, other than manufacturers of such goods as may be notified by the Government    | half per cent. of the turnover in the State   |
| 2.      | Sub-sections (1) and (2) of section 10        | Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II             | two and a half per cent. of the turnover in the State                                 |
| 3.      | Sub-sections (1) and (2) of section 10        | Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10 | half per cent. of the turnover of taxable supplies of goods and services in the State |
| 4.      | Sub-section (2A) of section 10                | Registered persons not eligible under the composition levy                                    | three per cent. of the turnover of supplies of  |

|  |  |   |                                       |
|--|--|---|---------------------------------------|
|  |  | under sub-sections (1) and (2),<br>but eligible to opt to pay tax<br>under sub-section (2A), of<br>section 10 | goods and services in<br>the State.”. |
|--|--|---|---------------------------------------|

By order of the Governor,



**(Dr. Vishal Kumar, IAS)**  
Joint Secretary  
Government of Tripura  
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, published vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2020(Part), dated the 4<sup>th</sup> August, 2020, published vide number 1753, dated the 4<sup>th</sup> August, 2020.